

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO**

UNITED STATES OF AMERICA,)	Case No. 1:12CV640
)	
Petitioner,)	
)	
v.)	
)	
NANCY W. SULLIVAN,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, aver to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Suzanne A. Jones is a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area, Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Nancy W. Sullivan, resides at 534 Enright Avenue, Cincinnati, Ohio 45205, within the jurisdiction of this court.

4. Revenue Officer Suzanne A. Jones is conducting an investigation into the tax liability of Nancy W. Sullivan, for unfiled Form 1040 income tax returns for the taxable years 2008, 2009, and 2010; and collection of income tax liability for Forms 1040 for 2004 and 2007, as set

forth in the two Declarations of Revenue Officer Suzanne A. Jones, attached hereto as Exhibits 1 and 2.

5. The respondent, Nancy W. Sullivan, is in possession and control of testimony books, records, papers, and other data which are relevant to the above-described investigation.

6. On March 2, 2012, two Internal Revenue Service summonses were issued by Revenue Officer Suzanne A. Jones, directing the respondent, Nancy W. Sullivan, to appear before Revenue Officer Suzanne A. Jones on April 3, 2012 at 1:00 p.m. to testify. Attested copies of the summonses were handed to Nancy W. Sullivan by Suzanne A. Jones, Revenue Officer, on March 5, 2012. The summonses are attached hereto and incorporated herein as Exhibits 3 and 4.

7. On April 3, 2012, the respondent, Nancy W. Sullivan, did not appear in response to the summonses. The respondent's refusal to comply with the summonses continues to date as set forth in the Declaration of Revenue Officer Suzanne J. Jones, attached hereto as Exhibits 1 and 2.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate collection of the Federal tax liability of Nancy W. Sullivan, for Form 1040 income tax returns for the taxable years 2008, 2009, and 2010; and collection of income tax liability for Forms 1040 for 2004 and 2007, as is evidenced by the Declaration of Suzanne A. Jones, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Nancy W. Sullivan, to show cause, if any, why the respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Nancy W. Sullivan, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Suzanne A. Jones, or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Suzanne A. Jones, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

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